

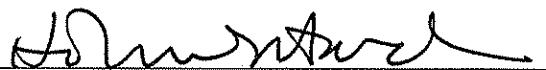
IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

IN RE:)
)
INTERNATIONAL HERITAGE, INC.) CASE NO. 98-02675-5-ATS
) CHAPTER 7
)
)
Debtor.)

FIFTH INTERIM APPLICATION FOR PAYMENT
OF ACCOUNTANT'S FEES AND EXPENSES

NOW COMES Holmes P. Harden, Trustee in the above-referenced case, and applies to the Court for authority to pay Adams, Martin & Associates, PA interim accountant's fees and expenses in the amount of Four Thousand Two Hundred Thirty and 30/100 (\$4,230.30) representing compensation in the amount of \$3,840.00 and reimbursement of necessary expenses in the amount of \$390.30 for services rendered from April 6, 004 through November 30, 2006. A copy of the accountant's bill is attached to this Application along with biographical information for each accountant rendering the services. In the opinion of the Trustee, such interim accountant's fees and expense reimbursement are reasonable and just.

Respectfully submitted, this 18th day of December, 2006.


Holmes P. Harden
Trustee for Debtor
N. C. State Bar No. 9835
3200 Beechleaf Court
Post Office Drawer 19764
Raleigh, North Carolina 27619
Telephone: (919) 981-4000

CERTIFICATE OF SERVICE

I, Holmes P. Harden, Trustee for International Heritage, Inc., do hereby certify that the Fifth Interim Application for Payment of Accountant's Fees and Expenses, hereto attached, was served upon the parties listed below by mailing a copy thereof to each such party at the address indicated below with its proper postage attached and deposited in an official depository under the exclusive care and custody of the United States Post Office in Raleigh, North Carolina, on the 18th day of December, 2006.

By: Holmes P. Harden
Holmes P. Harden
Trustee for Debtor
N. C. State Bar No. 9835
3200 Beechleaf Court
Post Office Drawer 19764
Raleigh, North Carolina 27619
Telephone: (919) 981-4000

SERVED:

Marjorie K. Lynch
Bankruptcy Administrator
(via electronic service)

Craig Adams
Adams, Martin & Associates, PA
3801 Barrett Drive, Ste. 201
Raleigh, NC 27609

Terri Gardner
Attorney for Debtor
Poyner & Spruill, LLP
P. O. Drawer 10096
3600 Glenwood Avenue
Raleigh, NC 27605-0096



Tax and Financial Consultants

3801 Barrett Drive, Suite 201 / Raleigh, NC 27609 / 919.781.3581 / Fax: 919.881.0611 / www.amacpa.com

International Heritage, Inc
c/o Mr. Holmes Harden, Trustee
P O Drawer 19764
Raleigh, NC 27619

Invoice Date: December 11, 2006
Invoice Number: 00202018
Client Number: 9002 007

For professional services rendered:

Professional services rendered for the period April 6, 2004 through November 30, 2006 for the following:

Preparation of 2004 Federal Form 7004 & North Carolina Form D-419, Application for Extension of Time for Filing the Estate Tax Return for the Corporate and Franchise Income Tax Returns

Preparation of the 2004 Corporate Federal and North Carolina Income Tax Returns

Preparation of 2005 Federal Form 7004 & North Carolina Form D-419, Application for Extension of Time for Filing the Estate Tax Return for the Corporate and Franchise Income Tax Returns

Preparation of the 2005 Corporate Federal and North Carolina Income Tax Returns

Respond to various notices from governmental entities

See attached billing summary and detail.

Chapter 7 was filed on November 28, 1998

Order to employ Adams, Martin & Associates, PA as Certified Public Accountants was authorized on January 8, 1999

Payment is requested upon Bankruptcy Court approval of fees.

Total Invoice Amount	<u>\$4,230.30</u>
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Summary of Time & Expenses by Staff & by Project**International Heritage Inc**

		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Year</u>
<i>Craig A. Adams</i>					
		0.30	\$165.00	\$49.50	2005
		0.20	\$175.00	\$35.00	2006
CAA	Total	0.50		\$84.50	
<i>K. Edward Martin, Jr.</i>					
		0.80	\$165.00	\$132.00	2006
EM	Total	0.80		\$132.00	
<i>Kathryn G. Zechman</i>					
		0.70	\$145.00	\$101.50	2006
KZ	Total	0.70		\$101.50	
<i>Elizabeth C. Berry</i>					
		1.40	\$140.00	\$196.00	2004
		3.20	\$150.00	\$480.00	2005
ECB	Total	4.60		\$676.00	
<i>Michelle Schiller</i>					
		17.00	\$100.00	\$1,700.00	2005/2-12
		6.10	\$105.00	\$640.50	2006
MS	Total	23.10		\$2,340.50	
<i>Ilona B. Tortorici</i>					
		0.80	\$95.00	\$76.00	2005
		1.30	\$100.00	\$130.00	2006
IBT	Total	2.10		\$206.00	
<i>Angela Allor</i>					
		0.90	\$65.00	\$58.50	2005
		0.40	\$70.00	\$28.00	2006
AA	Total	1.30		\$86.50	
<i>Patricia Coggins</i>					
		1.00	\$75.00	\$75.00	2005
TC	Total	1.00		\$75.00	
<i>Kimmy Phillips</i>					
		1.60	\$70.00	\$112.00	2006
KP	Total	1.60		\$112.00	

International Heritage Inc

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Year</u>
Leah Wheeler				
LW	0.40	\$65.00	\$26.00	2005
Total	0.40		\$26.00	
Subtotal	36.10		\$3,840.00	
Total Expenses			\$390.30	
Total Fees & Expenses			\$4,230.30	

Projects: Type & Year	Hours	Amount	%	Additional Description
2004 Tax Rtns: Corporation	22.90	2,360.00	61.5%	
2005 Tax Rtns: Corporation	10.40	1,086.50	28.3%	
Respond to Gov't Notices	0.70	92.50	2.4%	
Consulting	0.70	105.00	2.7%	
Fee App Exhibits	1.40	196.00	5.1%	
Totals	36.10	\$3,840.00	100.0%	

Prior Invoices

<u>Date</u>	<u>Period</u>	<u>Services</u>	<u>Expenses</u>	<u>Total Invoice</u>	<u>Amt Unpaid</u>
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Interim Bill:

9/21/1999	12/1/99-9/20/99	\$26,898.50	\$540.09	\$27,438.59	\$0.00
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Approved: 10/25/1999 \$27,438.59

Interim Bill:

8/30/2000	9/21/99-8/25/00	\$9,353.50	\$750.58	\$10,104.08	\$0.00
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Approved: 10/23/2000 \$10,104.08

Interim Bill:

9/20/2001	8/26/00-9/19/01	\$7,874.50	\$390.64	\$8,265.14	\$0.00
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Approved: 10/30/2001 \$8,265.14

Interim Bill:

9/24/2002	9/20/01-9/19/02	\$2,588.50	\$184.40	\$2,772.90	\$0.00
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Approved: 11/7/2002 \$2,772.90

Interim Bill:

4/6/2004	9/20/02-4/5/04	\$3,349.40	\$364.00	\$3,713.40	\$0.00
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Approved: 6/17/2004 \$3,713.40

International Heritage Inc

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Year</u>
Total Prior Invoices		\$50,064.40	\$2,229.71	\$52,294.11
				\$0.00
				Total Prior Invoices Approved: \$52,294.11

International Heritage, Inc
c/o Mr. Holmes Harden, Trustee
P O Drawer 19764
Raleigh, NC 27619

Invoice Date: December 11, 2006
Invoice Number: 00202018
Client Number: 9002 007
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Detail Description:

Project / Description	Employee	Date	Hours	Rate	Amount
BR - Prepare Fee App Exhibits Prepare attachments to interim fee app	Elizabeth Berry	4/06/04	1.40	140.00	\$196.00
Bankruptcy Consulting Tele w/ Jenny re: case status	Elizabeth Berry	1/05/05	0.10	150.00	15.00
Bankruptcy Consulting Write notes to file re: tele w/ Jenny. Review case to determine open projects & priorities.	Elizabeth Berry	1/05/05	0.30	150.00	45.00
Bankruptcy - 1120 - 2004 Ensure docket & Forms 1 & 2 covers the entire 2004 year to facilitate 2004 tax prep	Ilona Tortorici	1/27/05	0.30	95.00	28.50
Bankruptcy - 1120 - 2004 Review extensive docket & Q4 forms 1 & 2 to determine additional information needed for 2004 tax prep. Email Jenny & Sandy re: need form 2 that covers entire year	Elizabeth Berry	2/21/05	0.40	150.00	60.00
Bankruptcy - 1120 - 2004 Prepare Federal Extension Form 7004 & NC Extension Forms CD-419 for Franchise & Income Taxes	Ilona Tortorici	2/22/05	0.50	95.00	47.50
Bankruptcy - 1120 - 2004 Review 2004 cash transactions from form 2 that covers entire year emailed by Sandy.	Elizabeth Berry	3/04/05	0.20	150.00	30.00
Bankruptcy - 1120 - 2004 Review & sign forms 7004 & CD-419, applications for extensions for 2004 tax returns. Write transmittal letter to accompany extensions.	Elizabeth Berry	3/11/05	0.30	150.00	45.00
Bankruptcy Consulting Tele w/ Jenny re: case status. Notes to file re: same.	Elizabeth Berry	4/04/05	0.10	150.00	15.00
Bankruptcy - 1120 - 2004 Review docket for entries that may affect taxes. Begin to analyze estate transactions. Begin 505b correspondence.	Angela Allor	5/05/05	0.90	65.00	58.50
Bankruptcy - 1120 - 2004 Read motions/orders that may have tax consequences.	Michelle Schiller	5/10/05	1.00	100.00	100.00
Bankruptcy - 1120 - 2004 Begin to summarize Trustee transactions.	Michelle Schiller	5/10/05	1.50	100.00	150.00
Bankruptcy - 1120 - 2004 Continue to summarize 2004 transactions. Read motions and orders that may have tax consequences.	Michelle Schiller	5/12/05	3.90	100.00	390.00

International Heritage, Inc
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Detail Description:

Bankruptcy - 1120 - 2004 Analyze 7 bank accounts 2004 transactions.	Michelle Schiller	5/12/05	1.80	100.00	180.00
Bankruptcy - 1120 - 2004 Prepare 2004 corporate Federal and NC tax returns.	Michelle Schiller	5/16/05	2.10	100.00	210.00
Bankruptcy - 1120 - 2004 Continue to prepare 2004 Federal and NC tax returns. Prepare bankruptcy disclosures.	Michelle Schiller	5/16/05	3.30	100.00	330.00
Bankruptcy - 1120 - 2004 Review 2004 Federal & NC tax returns	Elizabeth Berry	5/18/05	1.10	150.00	165.00
Bankruptcy - 1120 - 2004 Prepare 2004 Federal and NC tax returns.	Michelle Schiller	5/19/05	1.50	100.00	150.00
Bankruptcy - 1120 - 2004 Meet with ECB re 2004 NOL Contribution Carryover.	Michelle Schiller	5/23/05	0.20	100.00	20.00
Bankruptcy - 1120 - 2004 Telephone call with Jenny Johnson to determine source and transaction information regarding Wood & Francis compromise and income from Keena Peterson judgement.	Michelle Schiller	5/23/05	0.50	100.00	50.00
Bankruptcy - 1120 - 2004 Prepare 2004 Federal and NC tax return.	Michelle Schiller	5/23/05	0.60	100.00	60.00
Bankruptcy - 1120 - 2004 Research NOL Contribution Carryover.	Michelle Schiller	5/23/05	0.60	100.00	60.00
Bankruptcy - 1120 - 2004 Review 2004 corporate tax returns	Elizabeth Berry	6/11/05	0.50	150.00	75.00
Bankruptcy - 1120 - 2004 Preparation of documents for taxing authorities related to 2004 tax return.	Tricia Coggins	6/14/05	1.00	75.00	75.00
Bankruptcy - 1120 - 2004 Partner review and sign 2004 corporate Federal and NC income tax returns and attached 505(b) correspondence	Craig Adams	6/17/05	0.30	165.00	49.50
Bankruptcy - 1120 - 2004 Review processing of 2004 federal and NC tax returns	Leah Wheeler	6/20/05	0.30	65.00	19.50
Bankruptcy - 1120 - 2004 Ensure Trustee signed in all appropriate places	Leah Wheeler	6/23/05	0.10	65.00	6.50
Bankruptcy Consulting Review case status & update notes in file	Elizabeth Berry	10/10/05	0.20	150.00	30.00

International Heritage, Inc
c/o Mr. Holmes Harden, Trustee
P O Drawer 19764
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Detail Description:

BR - 1120 - 2005 Prepare 2005 Forms 7004 & CD-419 for extension of time to file tax returns.	Ilona Tortorici	3/07/06	0.30	100.00	30.00
BR - 1120 - 2005 Review 2005 Federal & NC extensions	Katie Zechman	3/15/06	0.20	145.00	29.00
BR - 1120 - 2005 Review docket for entries that may affect taxes. Begin to analyze estate transactions. Begin 505b correspondence.	Ilona Tortorici	4/27/06	0.70	100.00	70.00
BR - 1120 - 2005 Begin to summarize 2005 trustee transactions.	Michelle Schiller	5/31/06	0.70	105.00	73.50
BR - 1120 - 2005 Continue to summarize 2005 transactions. Read motions and orders that may have tax consequences.	Michelle Schiller	6/01/06	2.10	105.00	220.50
BR - 1120 - 2005 Prepare Federal and NC corporate tax returns.	Michelle Schiller	6/02/06	3.00	105.00	315.00
BR - 1120 - 2005 Review 2005 Federal and NC State income tax returns	Ed Martin	6/04/06	0.70	165.00	115.50
BR - 1120 - 2005 Finalize 2005 Federal and NC tax returns.	Michelle Schiller	6/05/06	0.30	105.00	31.50
BR - 1120 - 2005 Preparation of documents for taxing authorities related to 2005 tax return	Kimmy Phillips	6/06/06	1.60	70.00	112.00
BR - 1120 - 2005 Review 2005 Federal and NC State income tax returns	Ed Martin	6/06/06	0.10	165.00	16.50
BR - 1120 - 2005 Review processing of 2005 Federal and NC tax returns	Angela Allor	6/13/06	0.40	70.00	28.00
BR - 1120 - 2005 Partner review and sign 2005 Federal and NC corporate income tax return and attached 505(b) correspondence	Craig Adams	6/13/06	0.20	175.00	35.00
BR - Respond to Govt Notices Read & respond to 3 NCDR notices re: prepetition sales & payroll taxes	Katie Zechman	6/19/06	0.50	145.00	72.50
BR - Respond to Govt Notices Prepare response to NCDR notices	Ilona Tortorici	6/27/06	0.20	100.00	20.00

International Heritage, Inc
c/o Mr. Holmes Harden, Trustee
P O Drawer 19764
Raleigh, NC 27619

Invoice Date: December 11, 2006
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Detail Description:

BR - 1120 - 2005 Review NCDR 505b acceptance for 2005 tax return	Ilona Tortorici	9/11/06	0.10	100.00	10.00
			Total Services	<hr/>	<hr/>
			36.10		3,840.00
BR - Prepare Fee App Exhibits 1st class postage for services.	Administrative Ge	4/06/04	0.60	1.00	0.60
Bankruptcy Consulting PACER Charges 1-1-04 to 6-30-04	Administrative Ge	7/20/04	14.14	1.00	14.14
Bankruptcy Consulting Pacer charges 01/01/2005 through 01/31/2005	Administrative Ge	2/17/05	3.52	1.00	3.52
Bankruptcy Consulting Pacer charges 02/01/2005 through 02/28/2005	Administrative Ge	3/16/05	0.48	1.00	0.48
Bankruptcy Consulting Pacer charges 05/01/2005 through 5/31/2005	Administrative Ge	6/13/05	9.60	1.00	9.60
Bankruptcy - 1120 - 2004 Copies charge 2004 return	Administrative Ge	6/14/05	19.80	1.00	19.80
Bankruptcy - 1120 - 2004 Computer charge 2004 return	Administrative Ge	6/14/05	135.00	1.00	135.00
Bankruptcy - 1120 - 2004 12/31/04 TR / Harden	Administrative Ge	6/21/05	3.85	1.00	3.85
Bankruptcy - 1120 - 2004 2004 Tax Return / IRS Greennsboro	Administrative Ge	6/23/05	4.88	1.00	4.88
Bankruptcy - 1120 - 2004 2004 Tax Return / Angela Founain	Administrative Ge	6/23/05	5.34	1.00	5.34
Bankruptcy - 1120 - 2004 2004 Tax Return / IRS OH	Administrative Ge	6/23/05	4.88	1.00	4.88
Bankruptcy Consulting PACER charges 07/01/2005 through 07/31/2005	Administrative Ge	8/11/05	2.88	1.00	2.88
Bankruptcy Consulting PACER charges for 3-1-06 to 3-31-06	Administrative Ge	4/12/06	3.68	1.00	3.68
Bankruptcy Consulting PACER charges for 04-01-06 to 04-30-06	Administrative Ge	5/10/06	2.40	1.00	2.40
BR - 1120 - 2005 Copies Charge, 2005 Tax Return	Administrative Ge	6/06/06	18.20	1.00	18.20

International Heritage, Inc
c/o Mr. Holmes Harden, Trustee
P O Drawer 19764
Raleigh, NC 27619

Invoice Date: December 11, 2006
Invoice Number: 00202018
Client Number: 9002 007
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Detail Description:

BR - 1120 - 2005 Computer Charges, 2005 Tax Return	Administrative Ge	6/06/06	135.00	1.00	135.00
Bankruptcy Consulting Priority, 2005 Tax Returns to trustee	Administrative Ge	6/13/06	4.05	1.00	4.05
Bankruptcy Consulting 3 Individual Certified mail, 2005 Tax Returns to IRS, Greensboro, State	Administrative Ge	6/16/06	15.84	1.00	15.84
Bankruptcy Consulting PACER charges for 6-1-06 to 6-30-06	Administrative Ge	7/14/06	6.16	1.00	6.16
			Total Expenses		390.30
			Services		3,840.00
			Expenses		390.30
			Total	<u>36.10</u>	<u>4,230.30</u>
			Total Invoice Amount		<u>\$4,230.30</u>

Professional Team at Adams, Martin & Associates PA

Craig A. Adams, CPA

Craig A. Adams* is a Principal in and Founder of Adams, Martin & Associates PA. He graduated in 1979 with a B.A. in Accounting from North Carolina State University. Mr. Adams is a Certified Public Accountant licensed in the State of North Carolina. He has the Series 6 and Series 66 Investment License. He added bankruptcy to the practice in 1987.

K. Edward Martin, Jr., CPA

K. Edward Martin, Jr.* is a Principal in Adams, Martin & Associates PA. He graduated from East Carolina University in 1986 with a B.S. in Accounting and is a Certified Public Accountant licensed in the state of North Carolina. His public accounting focus has been tax and business advisory services for closely-held businesses and their owners in most industries. He has attained his Certificate of Educational Achievement in Tax Planning and Advising for Closely-Held Businesses, which is issued by the American Institute of Certified Public Accountants. Mr. Martin also has his Series 6 and Series 66 Investment License.

Kathryn G. Zechman, MBA, CPA

Kathryn G. Zechman* graduated from the University of Nebraska in 1999 with an M.B.A. with emphasis in Accounting and in 1997 with a B.S. in Accounting. She is a Certified Public Accountant licensed to practice in the states of North Carolina and Texas. Ms. Zechman has extensive tax knowledge and experience, including complex consolidated returns for multi-million dollar corporations. In addition, she has performed audits of banks, small companies and retirement plans.

Elizabeth C. Berry, CPA, CIRA, CFE

Elizabeth C. Berry* graduated from North Carolina State University in 1990 with a B.A. in Accounting and the University of North Carolina at Chapel Hill in 1989 with a B.A. in English. Ms. Berry is a Certified Public Accountant licensed in the state of North Carolina and specializes in bankruptcy and reorganizations. She has attained the specialty designation of Certified Insolvency and Restructuring Advisor and is a member of the Association of Insolvency and Restructuring Advisors. Ms. Berry has also attained the specialty designation of Certified Fraud Examiner and is a member of the Association of Certified Fraud Examiners.

Michelle Schiller

Michelle Schiller* graduated Magna cum Laude from South University in Savannah, Georgia in 2004 with a B.S. in Business Administration with an emphasis in Finance. Ms. Schiller worked extensively throughout college in management roles where her responsibilities included payroll and bookkeeping functions, including accounts payable, accounts receivable, payroll verification, bank reconciliations, and producing financial statements.

* Members of the American Institute of Certified Public Accountants and North Carolina Association of Certified Public Accountants.

Professional Team at Adams, Martin & Associates PA

Ilona B. Tortorici

Ilona B. Tortorici is a paraprofessional working primarily in the bankruptcy department. Ms. Tortorici has worked in various accounting positions since 1979, including owning / managing a business for which she increased revenues / demand to the point of choosing to sell the business instead of opening a second store. She has worked in all aspects of industry accounting, including accounts payable, accounts receivable, general ledger adjustments and account reconciliation, supervisor and customer service.

Angela Allor

Angela Allor graduated from Wake Technical Community College in 2000 with an A.A. Degree in Human Services. Ms. Allor has data processing, database maintenance, report preparation and report analyzing experience.

Patricia Coggins

Patricia Coggins graduated from Salem College in 1975 with a B.A. in History and from Meredith College in 1989 with an M.B.A. Prior to joining the ACG Team in 2000, she represented Ashworth, Inc as an independent contractor in the golf industry. Ms. Coggins has data processing, database maintenance, report preparation, report analyzing, and accounting experience.

Kimmy Phillips

Kimmy Phillips has accounting experience including accounts receivable, data processing, payroll time card processing and report preparation.

Leah Wheeler

Leah Wheeler has data processing, database maintenance, report preparation, report analyzing, and accounting experience.

* Members of the American Institute of Certified Public Accountants and North Carolina Association of Certified Public Accountants.

STATE OF NORTH CAROLINA

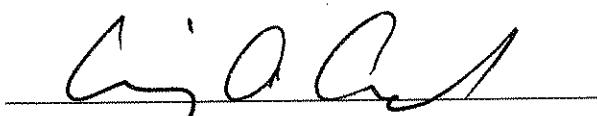
COUNTY OF WAKE

VERIFICATION

Craig A. Adams, being first duly sworn, deposes and says:

That he is the court appointed Certified Public Accountant in the accounting firm of Adams, Martin & Associates PA, the bankruptcy estate's general accountant in this action, and that he has read the foregoing Application for Certified Public Accountant for the Trustee for Interim Allowance of Compensation and Reimbursement of Expenses and prepared the itemization of expenses and detail of services rendered attached to it; that the matters and things alleged therein are true of his own knowledge, except those matters alleged on information and belief and as those he believes the same to be true.

This the 11 day of December 2006.

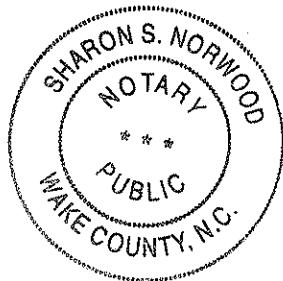


Craig A. Adams

Sworn to and subscribed before me,
This 7 day of December 2006.

Sharon S Norwood
Notary Public

My Commission Expires: November 19, 2008



UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

IN RE:) CASE NO.: 98-02675-5-ATS
INTERNATIONAL HERITAGE, INC.,)
) CHAPTER 7
)
Debtor.)

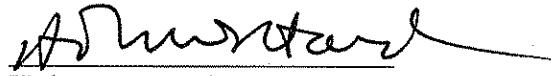
NOTICE OF APPLICATION FOR INTERIM COMPENSATION
FOR SERVICES OF ACCOUNTANT FOR TRUSTEE AND
CERTIFICATE OF SERVICE

TO: ALL CREDITORS OF INTERNATIONAL HERITAGE, INC. AND OTHER PARTIES IN
INTEREST

NOTICE HEREBY GIVEN of the Fifth Application for Interim Compensation for Services of Adams, Martin & Associates, PA, Accountants for Trustee, for services rendered from April 6, 2004 through November 30, 2006 in the amount of \$3,840.00 and reimbursement of expenses in the amount of \$390.30 incurred during the same period filed simultaneously herewith by Holmes P. Harden, Attorney for Trustee.

An objection to the fees requested should be filed with the Clerk, U. S. Bankruptcy Court, Post Office Box 1441, Raleigh, North Carolina 27602 with a copy served on the trustee whose name appears at the bottom of this Notice within twenty (20) days of the date of this Notice. No hearing will be conducted on said objection unless the Court, in its discretion, deems a hearing necessary, or unless a hearing is requested by the party filing such request. Any party requesting a hearing shall appear at said hearing in support of such request or he may be assessed with costs.

DATE OF NOTICE: 12/18/06



Holmes P. Harden, Trustee
N. C. State Bar No. 9835
Post Office Drawer 19764
Raleigh, North Carolina 27619
Telephone: (919) 981-4000

CERTIFICATE OF SERVICE

I, Holmes P. Harden, do hereby certify that the foregoing document was served upon all parties of record by mailing a copy thereof to each such party at the address indicated below with its proper postage attached and deposited in an official depository under the exclusive care and custody of the United States Post Office in Raleigh, North Carolina and by public notice via 888-895-8385 and 919-981-4033 and by posting on the court's web page at www.nceb.uscourts.gov. on the 18th day of December, 2006.

MAUPIN TAYLOR, P.A.

BY: Holmes P. Harden
Holmes P. Harden
N. C. State Bar No. 9835
Post Office Drawer 19764
Raleigh, NC 27619
Telephone: (919) 981-4000

SERVED:

Marjorie K. Lynch
Bankruptcy Administrator
(by electronic service)

Chittenden Bank
c/o Louis P. Rochkind
Jaffe, Raitt, Heuer & Weiss
One Woodward Avenue, Suite 2400
Detroit, MI 48226
Via Fax: 313-961-8358

Patrick Anders, Esquire
Edger and Paul
1777 Durham-Chapel Hill Blvd.
Suite 204
Chapel Hill, NC 27514

James A. Roberts, III, Esquire
A. Graham Shirley, Esquire
Lewis & Roberts
P.O. Box 17529
Raleigh, NC 27619-7529

See Attached Mail Matrix and E-Mail List

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Raleigh, NC 27605

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Chittenden Bank
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Detroit, MI 48226

Stacey Ostrom
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